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April 8, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re: Application of Yuko KAMAMURA, Yoshirou IDE, Chiharu KARITA,
Iori NAKAHARA, Takashi MURAI, Osamu FUJII and
Hiroki MIZUNO
SUPERFINISHING MACHINE, SUPERFINISHING METHOD, ROLLING
ELEMENT AND ROLLING BEARING
Assignee: **NSK LTD.**
Our Ref. Q80982



Dear Sir:

Attached hereto is the application identified above comprising twenty-nine (29) sheets of the specification, including the claims and abstract, ten (10) sheets of drawings, two (2) sheets of a drawing legend, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	<u>11</u>	-	<u>20</u>	=	<u> </u>	x	\$18.00	=	<u> </u>	\$0.00
Independent claims	<u>2</u>	-	<u>3</u>	=	<u> </u>	x	\$86.00	=	<u> </u>	\$0.00
Base Fee										\$770.00
TOTAL FILING FEE										\$770.00
Recordation of Assignment										\$40.00
TOTAL FEE										\$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.



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MAIL STOP PATENT APPLICATION

April 8, 2004

Q80982

Priority is claimed from:

Country

Application No

Filing Date

Japan

2003-105275

April 9, 2003

Japan

2004-047764

February 24, 2004

The priority documents are enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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